

FYE 2009 Review - Annual Financial Report

School District: Wayne County
 Audit Firm Name: Barry D. Daulton, CPA, PSC
 Date: 1/11/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,218,430.28	3,224,514.85	-6,084.57	3,220,731.00	3,783.85	The difference is Proceeds from sale of assets.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,757,069.35	-3,757,069.35	0.00	3,757,069.35	On behalf payments are not reported seperately in the audit report.
Revenue (State) – 3XXX (Not 3900)	11,903,816.17	11,903,816.17	0.00	15,660,886.00	-3,757,069.83	
Revenue (Federal) – 4XXX	109,551.89	109,551.89	0.00	109,552.00	-0.11	
Total Revenues	15,231,798.34	18,994,952.26	-3,763,153.92	18,991,169.00	3,783.26	
Expenditures-Not including Transfers Out or On Behalf	13,977,806.20	13,980,216.19	-2,409.99	17,736,828.00	-3,756,611.81	
Expenditures-On Behalf	0.00	3,757,069.35	-3,757,069.35	0.00	3,757,069.35	
Total Expenditures	13,977,806.20	17,737,285.54	-3,759,479.34	17,736,828.00	457.54	
Excess (Deficiency) of Revenues Over Expenditures	1,253,992.14	1,257,666.72	-3,674.58	1,254,341.00	3,325.72	
Other Financing Sources - Not Transfers In	6,000.00	6,000.00	0.00	3,784.00	2,216.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	56,323.00	-56,323.00	
Other Financing Uses - Not Transfers Out	165,368.14	165,368.14	0.00	0.00	165,368.14	
Other Financing Uses - Transfers Out Only	168,321.32	168,321.32	0.00	168,321.00	0.32	
Total Other Financing Sources, Uses and Transfers	-327,689.46	-327,689.46	0.00	-108,214.00	-219,475.46	
Net Change in Fund Balance	926,302.68	929,977.26	-3,674.58	1,146,127.00	-216,149.74	
Beginning Fund Balance - July 1	-387,123.95	-387,123.95	0.00	-260,594.00	-126,529.95	
Ending Balance - June 30	539,178.73	542,853.31	-3,674.58	885,533.00	-342,679.69	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,757,069.35	-3,757,069.35	0.00	3,757,069.35	On behalf payments are not reported seperately in the audit report.
On-Behalf Expenditures by Fund	0.00	3,757,069.35	-3,757,069.35	0.00	3,757,069.35	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	26,144.03	26,144.03	0.00	26,144.00	0.03
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	1,375.00	1,375.00	0.00	0.00	1,375.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	1,102,567.51	1,102,567.51	0.00	1,103,943.00	-1,375.49
Revenue (Federal) – 4XXX	2,191,168.03	2,191,168.03	0.00	2,191,168.00	0.03
Total Revenues	3,321,254.57	3,321,254.57	0.00	3,321,255.00	-0.43
Expenditures-Not including Transfers Out and not 0280	3,327,311.95	3,327,311.95	0.00	3,327,313.00	-1.05
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	3,327,311.95	3,327,311.95	0.00	3,327,313.00	-1.05
Excess (Deficiency) of Revenues Over Expenditures	-6,057.38	-6,057.38	0.00	-6,058.00	0.62
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	6,057.38	6,057.38	0.00	6,058.00	-0.62
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	6,057.38	6,057.38	0.00	6,058.00	-0.62
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	1,375.00	1,375.00	0.00	0.00	1,375.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

The audit does not show on behalf payments for the sum of \$1,375

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	231,433.00	231,433.00	0.00	231,433.00	0.00
Total Revenues	231,433.00	231,433.00	0.00	231,433.00	0.00
Expenditures-Not including Transfers Out	130,624.75	130,624.75	0.00	130,625.00	-0.25
Total Expenditures	130,624.75	130,624.75	0.00	130,625.00	-0.25
Excess (Deficiency) of Revenues Over Expenditures	100,808.25	100,808.25	0.00	100,808.00	0.25
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	100,294.58	100,294.58	0.00	100,295.00	-0.42
Total Other Financing Sources, Uses and Transfers	-100,294.58	-100,294.58	0.00	-100,295.00	0.42
Net Change in Fund Balance	513.67	513.67	0.00	513.00	0.67
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	513.67	513.67	0.00	513.00	0.67

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	356,772.00	356,772.00	0.00	356,772.00	0.00
Revenue (State) – 3XXX	468,286.00	468,286.00	0.00	468,286.00	0.00
Total Revenues	825,058.00	825,058.00	0.00	825,058.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	825,058.00	825,058.00	0.00	825,058.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	825,058.00	825,058.00	0.00	825,058.00	0.00
Total Other Financing Sources, Uses and Transfers	-825,058.00	-825,058.00	0.00	-825,058.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	86,958.64	86,958.64	0.00	86,959.00	-0.36
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	86,958.64	86,958.64	0.00	86,959.00	-0.36
Excess (Deficiency) of Revenues Over Expenditures	-86,958.64	-86,958.64	0.00	-86,959.00	0.36
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	41,781.44	41,781.44	0.00	41,781.00	0.44
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	41,781.44	41,781.44	0.00	41,781.00	0.44
Net Change in Fund Balance	-45,177.20	-45,177.20	0.00	-45,178.00	0.80
Beginning Fund Balance - July 1	0.00	0.00	0.00	178,508.00	-178,508.00 The AFR did not show a beginning balance
Ending Balance - June 30	-45,177.20	-45,177.20	0.00	133,330.00	-178,507.20
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 400 - Debt Service Fund

Revenue Local (1XXX)	0.00	4,496.78	-4,496.78	4,497.00	-0.22	
Revenue State (3XXX)	0.00	0.00	0.00	880,024.00	-880,024.00	
Total Revenues	0.00	4,496.78	-4,496.78	-875,527.00	880,023.78	Program error - this amount should be \$884,521. See audit report page 15.
Expenditures - Not Including Transfers Out	1,045,835.08	3,136,979.40	-2,091,144.32	3,136,980.00	-0.60	
Total Expenditures	1,045,835.08	3,136,979.40	-2,091,144.32	0.00	3,136,979.40	Program error - this amount should be \$3,136,980.
Excess (Deficiency) of Revenues Over Expenditures	-1,045,835.08	-3,132,482.62	2,086,647.54	-875,527.00	-2,256,955.62	Program error - this amount should be \$(2,252,459).
Other Financing Sources - Not Transfers In	0.00	1,265,000.00	-1,265,000.00	1,265,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,045,835.08	1,045,835.08	0.00	1,045,835.00	0.08	
Other Financing Uses - Not Transfers Out	1,045,835.08	3,136,979.40	-2,091,144.32	0.00	3,136,979.40	The Auditor recorded this difference in Expenditures for the sum of \$3,136,980 the AFR has this sum reported in both expenditures and transfers.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	-826,144.32	826,144.32	2,310,835.00	-3,136,979.32	
Net Change in Fund Balance	-1,045,835.08	-3,958,626.94	2,912,791.86	1,435,308.00	-5,393,934.94	Program error - this amount should be \$58,376
Beginning Fund Balance - July 1	0.00	0.00	0.00	-58,082.00	58,082.00	
Ending Balance - June 30	-1,045,835.08	-3,958,626.94	2,912,791.86	1,377,226.00	-5,335,852.94	Program error - this amount should be \$294.
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

Total Governmental Funds						
Total Revenues - Governmental Funds	19,609,543.91	23,377,194.61	-3,767,650.70	22,493,388.00	883,806.61	Program errors caused this section to be inaccurate.
Total Expenditures - Governmental Funds	18,568,536.62	24,419,160.28	-5,850,623.66	21,281,725.00	3,137,435.28	Program errors caused this section to be inaccurate.
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	1,041,007.29	-1,041,965.67	2,082,972.96	1,211,663.00	-2,253,628.67	Program errors caused this section to be inaccurate.
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-1,205,203.22	-2,031,347.54	826,144.32	1,325,107.00	-3,356,454.54	Program errors caused this section to be inaccurate.
Net Change in Fund Balance - Governmental Funds	-164,195.93	-3,073,313.21	2,909,117.28	2,536,770.00	-5,610,083.21	Program errors caused this section to be inaccurate.
Beginning Fund Balance - July 1 - Governmental Funds	-387,123.95	-387,123.95	0.00	-140,168.00	-246,955.95	Program errors caused this section to be inaccurate.
Ending Fund Balance - June 30 - Governmental Funds	-551,319.88	-3,460,437.16	2,909,117.28	2,396,602.00	-5,857,039.16	Program errors caused this section to be inaccurate.
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	268,671.04	268,671.04	0.00	268,671.00	0.04	
Total Operating Revenues	268,671.04	268,671.04	0.00	268,671.00	0.04	
Expenditures-Not including Transfers Out or On-behalf	1,279,775.50	1,371,860.64	-92,085.14	1,643,947.00	-272,086.36	
Expenditures-On Behalf	0.00	221,759.56	-221,759.56	0.00	221,759.56	
Expenditures - Depreciation Only (Fund 81)	67,056.41	67,056.41	0.00	67,056.00	0.41	
Total Operating Expenses	1,346,831.91	1,660,676.61	-313,844.70	1,711,003.00	-50,326.39	
Operating Income (Loss)	-1,078,160.87	-1,392,005.57	313,844.70	-1,442,332.00	50,326.43	
Non-Operating Revenue - Interest Income Only (Local) - 1510	498.56	498.56	0.00	499.00	-0.44	
Revenue (State) - 3XXX	18,432.00	18,432.00	0.00	240,192.00	-221,760.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	221,759.56	-221,759.56	0.00	221,759.56	
Donated Commodities - 4550	0.00	91,009.69	-91,009.69	91,010.00	-0.31	
Revenue (Federal) - 4XXX, not 4550	1,157,957.00	1,157,957.00	0.00	1,157,957.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,176,887.56	1,489,656.81	-312,769.25	1,489,658.00	-1.19	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	50,326.45	50,326.45	0.00	0.00	50,326.45	
Net Transfers In (Out)	-50,326.45	-50,326.45	0.00	0.00	-50,326.45	
Change in Net Assets	48,400.24	47,324.79	1,075.45	47,326.00	-1.21	
Beginning Net Assets - July 1	66,639.56	66,639.56	0.00	1,676,457.00	-1,609,817.44	The difference is beginning balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	115,039.80	113,964.35	1,075.45	1,723,783.00	-1,609,818.65	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	55,305.75	55,305.75	0.00	55,306.00	-0.25
Total Operating Revenues	55,305.75	55,305.75	0.00	55,306.00	-0.25
Expenditures-Not including Transfers Out	55,305.75	74,872.77	-19,567.02	74,872.00	0.77
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	55,305.75	74,872.77	-19,567.02	74,872.00	0.77
Operating Income (Loss)	0.00	-19,567.02	19,567.02	-19,566.00	-1.02
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	19,567.02	-19,567.02	19,566.00	1.02
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	19,567.02	-19,567.02	19,566.00	1.02
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	323,976.79	323,976.79	0.00	323,977.00	-0.21
Total Operating Expenses - Proprietary Funds	1,402,137.66	1,735,549.38	-333,411.72	1,785,875.00	-50,325.62
Operating Income (Loss) - Proprietary Funds	-1,078,160.87	-1,411,572.59	333,411.72	-1,461,898.00	50,325.41
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,176,887.56	1,509,223.83	-332,336.27	1,509,224.00	-0.17
Net Transfers In (Out) - Proprietary Funds	-50,326.45	-50,326.45	0.00	0.00	-50,326.45
					The difference is object code 0900 other uses of funds for the fund transfer sum of \$50,326.45
Net Income (Loss) - Proprietary Funds	48,400.24	47,324.79	1,075.45	47,326.00	-1.21
Net Assets, July 1, 2008 - Proprietary Funds	66,639.56	66,639.56	0.00	1,676,457.00	-1,609,817.44
					The difference is beginning balance
Net Assets, June 30, 2009 - Proprietary Funds	115,039.80	113,964.35	1,075.45	1,723,783.00	-1,609,818.65
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	0.00	221,759.56	-221,759.56	0.00	221,759.56
Fund 51 - On-Behalf Expenditures	0.00	221,759.56	-221,759.56	0.00	221,759.56
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	1,045,936.31	1,087,617.30	-41,680.99	1,087,617.00	0.30 See audit report, page 31, note J
Depreciation Expense - Fund 81	67,056.41	67,056.41	0.00	65,130.00	1,926.41 See audit report, page 31, note J. Difference is immaterial.
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	1,375.00	3,999,770.93	-3,998,395.93	4,001,055.49	-1,284.56
On-Behalf Payments (Audit)	0.00	0.00	0.00	19,566.00	-19,566.00 There is no note for on behalf payments in the audit report.
On-Behalf Payments (Audit - KDE Web)	-1,375.00	-3,999,770.93	3,998,395.93	-3,981,489.49	-18,281.44
Government Assets - Fund 8					
Additions	-11,961.23	-11,961.23	0.00	0.00	-11,961.23
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	-11,961.23	-11,961.23	0.00	0.00	-11,961.23
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-11,961.23	-11,961.23	0.00	0.00	-11,961.23
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	-11,961.23	-11,961.23	0.00	0.00	-11,961.23
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	-11,961.23	-11,961.23	0.00	0.00	-11,961.23
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	-11,961.23	-11,961.23	0.00	0.00	-11,961.23